LEGISLATIVE BRANCH APPROPRIATIONS/Cloture (Marriage Penalty)

SUBJECT: Legislative Branch Appropriations Bill for fiscal year 1999 . . . H.R. 4112. Lott motion to close debate.

ACTION: CLOTURE MOTION AGREED TO, 83-16

SYNOPSIS: As amended to reflect the Senate-reported bill provisions, H.R. 4112, the Legislative Branch Appropriations Bill for fiscal year 1999, will provide \$2.455 billion in new budget authority, which is \$106 million more than provided last year and \$111 million less than requested.

On July 17, 1998, Senator Lott sent to the desk, for himself and others, a motion to close debate on the bill.

NOTE: A three-fifths majority (60) vote is required to invoke cloture.

Those favoring the motion to invoke cloture contended:

Argument 1:

Some of our Republican colleagues want to add an amendment to this bill on the marriage penalty. We favor eliminating the marriage penalty for those two-earner couples who are really penalized, though we concede we do not think that it is the problem that our colleagues seem to believe. Frankly, we have never had anyone come up to us and say that they did not get married because they spoke with their tax consultant and found out that doing so would raise their tax liability a little bit. When people are in love, they will get married. Of course, in those cases in which only one spouse works, the tax code actually helps out married couples. In fact, more couples benefit from than our hurt by the tax code. Probably the fairest way to fix things would be to get rid of the punishment, and to pay for getting rid of it by eliminating the bonus. Our colleagues do not want to follow that course. They want to pass a giant tax cut for all married couples. We do not think that would be responsible. Our colleagues' proposal is controversial and should not be attached to this unrelated appropriations bill. Therefore, we strongly support the motion to invoke cloture, because invoking cloture will make their amendment out of order under the germaneness requirement of post-cloture debate.

(See other side) **YEAS (83)** NOT VOTING (1) **NAYS (16)** Republicans Republican **Democrats** Republicans **Democrats Democrats** (39 or 72%) (44 or 98%) (15 or 28%) (1 or 2%) **(1)** (0)Abraham Hutchison Akaka Inouye Allard Wellstone Inhofe-2 Bennett Jeffords Baucus Johnson Ashcroft Kennedy Bond Biden Brownback Lott Bingaman Campbell Burns Lugar Kerrey Chafee Mack Boxer Kerry Coats McConnell DeWine Cochran Breaux Kohl Collins Murkowski Bryan Landrieu Faircloth Coverdell Nickles Bumpers Lautenberg Helms Craig Roberts Byrd Leahy Hutchinson D'Amato Roth Cleland Levin Kempthorne Domenici Santorum Lieberman Kyl Conrad Shelby Daschle Mikulski McCain Enzi Smith, Gordon Moseley-Braun Frist Dodd Sessions Gorton Snowe Dorgan Moynihan Smith, Bob Gramm Specter Durbin Murray Thompson Reed Grams Stevens Feingold **EXPLANATION OF ABSENCE:** Grasslev Thomas Feinstein Reid 1—Official Business Gregg Thurmond Ford Robb 2-Necessarily Absent Rockefeller Hagel Warner Glenn 3-Illness Hatch Graham Sarbanes Harkin Torricelli 4—Other Hollings Wyden SYMBOLS: AY-Announced Yea AN-Announced Nay PY-Paired Yea PN-Paired Nay

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Argument 2:

We want to eliminate the marriage penalty too, but in order to get this bill passed quickly we will support cloture.

Those opposing the motion to invoke cloture contended:

Our Democratic colleagues told our fellow Republicans that they would allow this bill to pass quickly as long as we were blocked from offering an amendment to eliminate the marriage penalty in the tax code. Our fellow Republican Senators, though they favor eliminating that penalty, took the offer and filed cloture on behalf of Democrats. Once cloture is invoked, our amendment will not be in order. The reason our colleagues took the Democrats' offer is that they want to get as many appropriations bills passed as quickly as possible and on the President's desk because they believe he will veto many of those bills in a game of legislative blackmail. Our fellow Republicans' expectation, which may be correct, is that the President will demand billions of extra dollars in spending as the price of approving this year's appropriations bills, and that if Congress does not give in to his extortionist demands it will be accused of shutting the Government down. We believe our colleagues are making a mistake. Nothing we do will stop the President from playing political games if he so desires. Our Republican colleagues should just do what is right for the American people instead of worrying about why Democrats are offering so many amendments to appropriations bills, or why they are conducting an unprecedented number of filibusters, or what type of political games the President will likely play.

Eliminating the marriage penalty in the tax code is right for the American people. The average marriage penalty in America is \$1,400. Under current law, if a truck driver earning \$24,000 per year and a waitress earning \$20,000 per year were to fall in love and get married, the Federal Government would increase their taxes by more than \$1,000 because it would combine their income and tax almost half of it at a higher rate and because their standard deduction as a couple would be lower than their combined standard deductions as single tax filers. If, alternatively, they were to live in sin, or stay apart because they could not afford the penalty, the Federal Government would be pleased, and would not raise their taxes. Do our colleagues really believe that the Federal Government should be punishing people this way for getting married?

The marriage penalty robs 46 million American married couples, but our liberal Democratic colleagues will only grudgingly admit that 21 million couples are harmed. For the other 25 million couples, Democrats allege there is a "marriage bonus". Some of our liberal colleagues have said they would support our proposal if we would promise not to give any tax relief to those 25 million couples. Democrats have come up with this split by claiming that the work done by homemakers does not contribute anything to a couple's income. It is a sexist, anti-family, and flatly false claim, but it conveniently results in a lot less tax relief, and thus a lot more money for them to spend. For 25 million couples, one spouse, usually the woman, stays at home. She does not receive a paycheck, but we do not assume like our colleagues that she does not contribute to the couple's income. If a husband is working at a \$40,000 per year job, and his wife is at home caring for their four children and housekeeping, they are working as a team. We do not share our colleagues' sexist assumption that the husband is doing all the work. In working to raise their children, she could instead go get a paying job, they could have the expense of two cars, they could place their children in institutional daycare, they could hire housekeepers, and they could assume all sorts of other expenses that they could write off on their taxes. Maybe if they followed that course she might earn \$25,000 and write off \$15,000 in expenses, and they would then come up with a net higher income of \$50,000. Most American families, though, want to have a spouse at home with their children when they are growing up. Fully 70 percent of all families, two-income or not, raise their own children. Of those parents who pay for child care, more than half report that if it were economically possible they would make the sacrifice and provide parental care instead. The value of doing so has been demonstrated in numerous studies--children who are cared for by parents at home do better in school, are healthier, and have lower crime rates. On March 31st of this year the Senate unanimously voted to give equal tax treatment to at-home parents (see vote No. 49). Our colleagues seem already to have forgotten that vote. Now, they say that homemakers get a "marriage bonus" because they do not earn income and they still get the standard marriage deduction. That "bonus" assumes they would not get paying jobs if they were single, and that their work contributes nothing to their marriage.

Since Republicans have taken over Congress, they have fought hard to cut spending, cut taxes, and balance the budget. In part due to their efforts, and in part due to other factors such as business restructuring, a stable world situation, low energy prices, a sound monetary policy, and lower trade barriers, the budget is now not only balanced, it will run huge surpluses for the foreseeable future. Over the next 5 years those surpluses will total \$520 billion. Our amendment to eliminate the marriage penalty, which we are going to be blocked from offering by this cloture vote, would use only one-fifth of this amount. We do not think that we are asking too much for the married couples of this country. We urge our colleagues to oppose cloture.